SOUTHERN DISTRICT OF NEW YORK	-X	
FINEMAN FURNITURE CO. INC. and	-A :	
SEYMOUR FINEMAN, individually,	:	Civil Action No. 07 Civ. 9749 (JSR)
Plaintiffs,	:	
v.	:	
PLANNED FURNITURE PROMOTIONS, INC.,	:	
GENE ROSENBERG AND ASSOCIATES, LLC, EUGENE ROSENBERG, LESTER ROY	:	RULE 7.1 STATEMENT
HESTER, PAUL COHEN, KURT EARLYWINE,	:	
FURNITURE AUCTIONS OF AMERICA, TODAY'S FURNITURE, and BH ASSOCIATES,	:	
INC.,	•	
nvc.,		
Defendants.	: v	
	X	

Pursuant to Rule 7.1 of the Local Rules of the United States District Court for the Southern and Eastern Districts of New York and to enable Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Furniture Auctions of America ("FAA")(a private non-governmental party) certifies that FAA has no corporate parents, affiliates or subsidiaries that are publicly held.

Date: February 29, 2008

Leo L. Esses

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